

701—2.36(17A) Service and filing of pleadings and other papers.

2.36(1) *When service is required.* Except where otherwise provided by law, every pleading, motion, document, or other paper filed in a contested case proceeding and every paper relating to discovery in such a proceeding shall be served upon each of the parties of record to the proceeding simultaneously with their filing. Except for the original notice of hearing and an application for rehearing as provided in Iowa Code section 17A.16(2), the party filing a document is responsible for service on all parties.

2.36(2) *Service—how made.* Service upon a party represented by an attorney shall be made upon the attorney unless otherwise ordered. Service is made by in-person delivery or by mailing a copy to the person's last-known address. Service by mail is complete upon mailing, except where otherwise specifically provided by statute, rule, or order.

2.36(3) *Filing—when required.* All pleadings, motions, documents or other papers in a contested case proceeding shall be filed with the Secretary for the State Board of Tax Review, Hoover State Office Building, Fourth Floor, 1305 E. Walnut Street, Des Moines, Iowa 50319. All pleadings, motions, documents or other papers that are required to be served upon a party shall be filed simultaneously with the state board at the address for the secretary for the state board as previously stated. Thereafter, once an administrative law judge becomes a presiding officer, such papers will be filed with that administrative law judge.

2.36(4) *Filing—when made.* Except where otherwise provided by law, a document is deemed filed with the state board or an administrative law judge if one of the following has occurred:

a. At the time it is delivered to the secretary for the state board at the Hoover State Office Building, Fourth Floor, 1305 E. Walnut Street, Des Moines, Iowa 50319, or to the address for the administrative law judge;

b. When delivered to an established courier service for immediate delivery to the Secretary for the State Board, Hoover State Office Building, Fourth Floor, 1305 E. Walnut Street, Des Moines, Iowa 50319, or to the address of the administrative law judge; or

c. When mailed by first-class mail or state interoffice mail to the secretary for the state board at the address indicated above or to the address of the administrative law judge, so long as there is proof of mailing.

2.36(5) *Proof of mailing.* Proof of mailing includes either: a legible United States Postal Service postmark on the envelope, a certificate of service, a notarized affidavit, or a certification in substantially the following form:

I certify under penalty of perjury and pursuant to the laws of Iowa that, on (date of mailing), I mailed copies of (describe document) addressed to the (agency office and address) and to the names and addresses of the parties listed below by depositing the same in (a United States post office mailbox with correct postage properly affixed or state interoffice mail).

(Date)

(Signature)